

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Community Schools of Frankfort (1170)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$1,599,633	\$1,515,346	\$1,622,615	\$1,630,660	0.48%	0.50%
Non - Certified Salaries	120	\$656,045	\$700,746	\$665,714	\$684,888	1.08%	2.88%
Group Health Insurance	222	\$317,028	\$336,518	\$337,298	\$343,370	2.02%	1.80%
Teacher Retirement Fund, After 7-1-95	216	\$141,364	\$130,305	\$143,171	\$153,154	2.02%	6.97%
Social Security Certified	212	\$119,447	\$110,834	\$119,331	\$118,863	-0.12%	-0.39%
Pupil Services	313	\$188,679	\$180,848	\$135,690	\$105,685	-13.49%	-22.11%
Public Employees Retirement Fund	214	\$49,142	\$62,936	\$73,294	\$83,144	14.05%	13.44%
Other Employee Benefits	241 - 290	\$52,519	\$0	\$36,200	\$57,059	2.09%	57.62%
Social Security Noncertified	211	\$45,389	\$48,156	\$45,089	\$46,032	0.35%	2.09%
Other Supplies and Materials	615, 660 - 689	\$23,740	\$22,568	\$22,568	\$22,477	-1.36%	-0.40%
Operational Supplies	611	\$11,947	\$23,463	\$10,455	\$17,113	9.40%	63.69%
Group Life Insurance	221	\$10,559	\$10,180	\$11,084	\$11,261	1.62%	1.60%
Equipment	730	\$18,410	\$47,342	\$32,599	\$9,154	-16.03%	-71.92%
Workers Compensation Insurance	225	\$8,200	\$0	\$12,900	\$7,600	-1.88%	-41.09%
Dues and Fees	810	\$2,500	\$10,475	\$5,529	\$3,568	9.30%	-35.47%
Travel	580	\$10,656	\$13,306	\$7,057	\$2,802	-28.39%	-60.29%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,389	\$5,189	\$4,731	\$2,216	-15.70%	-53.16%
Repairs and Maintenance Services	430	\$582	\$0	\$0	\$0	-100.00%	NA
Instructional Programs Improvement Services	312	\$5,926	\$0	\$0	\$0	-100.00%	NA
<b>Student Instructional Support Total</b>		<b>\$3,266,153</b>	<b>\$3,218,213</b>	<b>\$3,285,324</b>	<b>\$3,299,047</b>	<b>0.25%</b>	<b>0.42%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$10,885,903	\$10,707,351	\$10,641,246	\$10,340,496	-1.28%	-2.83%
Group Health Insurance	222	\$2,178,422	\$2,137,486	\$1,960,720	\$1,738,760	-5.48%	-11.32%
Non - Certified Salaries	120	\$1,141,874	\$1,003,244	\$973,736	\$1,035,543	-2.41%	6.35%
Teacher Retirement Fund, After 7-1-95	216	\$858,053	\$887,802	\$898,643	\$904,611	1.33%	0.66%
Social Security Certified	212	\$798,162	\$771,856	\$767,341	\$744,366	-1.73%	-2.99%
Operational Supplies	611	\$241,103	\$256,714	\$351,944	\$354,643	10.13%	0.77%
Pre-2008 Object Code - Temporary Salaries	130	\$278,353	\$232,523	\$180,580	\$254,097	-2.25%	40.71%
Textbooks	630	\$177,661	\$335,701	\$213,588	\$245,866	8.46%	15.11%
Travel	580	\$64,855	\$94,305	\$51,558	\$181,628	29.36%	252.28%

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<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Other Employee Benefits	241 - 290	\$200,996	\$0	\$183,000	\$165,123	-4.80%	-9.77%
Transfer Tuition - Other	569	\$164,183	\$49,607	\$106,203	\$139,820	-3.94%	31.65%
Equipment	730	\$96,793	\$73,028	\$181,582	\$121,086	5.76%	-33.32%
Social Security Noncertified	211	\$99,805	\$93,176	\$85,914	\$95,975	-0.97%	11.71%
Public Employees Retirement Fund	214	\$82,189	\$82,273	\$88,852	\$94,998	3.69%	6.92%
Workers Compensation Insurance	225	\$26,831	\$57,688	\$23,703	\$83,594	32.86%	252.67%
Nonlicensed Employees	136	\$61,396	\$80,734	\$80,465	\$82,179	7.56%	2.13%
Repairs and Maintenance Services	430	\$43,792	\$39,978	\$52,313	\$64,558	10.19%	23.41%
Group Life Insurance	221	\$65,940	\$58,430	\$59,431	\$61,709	-1.64%	3.83%
Teacher Retirement Fund, Prior to 7-1-95	215	\$92,651	\$76,300	\$69,773	\$60,789	-10.00%	-12.88%
Content	747	\$15,000	\$15,750	\$71,250	\$36,317	24.74%	-49.03%
Other Professional and Technical Services	319	\$6,679	\$57,708	\$10,832	\$21,752	34.34%	100.82%
Instructional Programs Improvement Services	312	\$73,297	\$88,225	\$129,113	\$19,898	-27.82%	-84.59%
Staff Services	314	\$0	\$0	\$0	\$18,645	NA	NA
Professional Development	748	\$40,501	\$4,174	\$15,767	\$15,480	-21.37%	-1.82%
Library Books	640	\$11,858	\$14,958	\$14,969	\$14,894	5.86%	-0.51%
Advertising	540	\$0	\$0	\$11,342	\$11,392	NA	0.44%
Printing and Binding	550	\$14,301	\$15,885	\$12,417	\$8,473	-12.27%	-31.76%
Periodicals	650	\$2,555	\$4,550	\$3,331	\$4,462	14.96%	33.94%
Computer Hardware	741	\$2,896	\$0	\$8,194	\$3,990	8.34%	-51.31%
Student Transportation Services	510	\$1,500	\$4,500	\$1,500	\$3,000	18.92%	100.00%
Other Purchased Services	593	\$0	\$3,000	\$13,600	\$3,000	NA	-77.94%
Dues and Fees	810	\$0	\$0	\$0	\$2,038	NA	NA
Other Supplies and Materials	615, 660 - 689	\$3,534	\$8,128	\$10,752	\$1,509	-19.16%	-85.97%
Miscellaneous Objects	876 - 899	\$1,515	\$1,176	\$388	\$1,445	-1.17%	272.43%
Instruction Services	311	\$705	\$950	\$920	\$800	3.21%	-13.04%
Postage and Postage Machine Rental	532	\$927	\$52	\$39	\$49	-52.00%	26.71%
Unemployment Insurance	230	\$3,338	\$12,919	\$3,971	\$0	-100.00%	-100.00%
Rentals	440	\$3,000	\$0	\$0	\$0	-100.00%	NA
Pupil Services	313	\$156	\$216	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$12,339	\$31,229	\$34,956	\$0	-100.00%	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$17,753,063</b>	<b>\$17,301,617</b>	<b>\$17,313,932</b>	<b>\$16,936,985</b>	<b>-1.17%</b>	<b>-2.18%</b>

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**Biannual Financial Report Data**

**Community Schools of Frankfort (1170)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$2,187,019	\$2,183,630	\$2,217,787	\$2,276,822	1.01%	2.66%
Operational Supplies	611	\$1,027,788	\$981,059	\$1,166,448	\$1,121,229	2.20%	-3.88%
Group Health Insurance	222	\$328,167	\$327,207	\$385,484	\$430,628	7.03%	11.71%
Light and Power - Other Than Heating and Cooling	625	\$444,993	\$451,980	\$436,935	\$404,284	-2.37%	-7.47%
Heating and Cooling for Buildings - Gas	622	\$413,612	\$468,969	\$349,271	\$389,621	-1.48%	11.55%
Certified Salaries	110	\$384,150	\$332,438	\$330,183	\$339,905	-3.01%	2.94%
Repairs and Maintenance Services	430	\$479,043	\$432,314	\$515,653	\$331,515	-8.79%	-35.71%
Telephone	531	\$82,735	\$95,554	\$113,804	\$212,923	26.66%	87.10%
Public Employees Retirement Fund	214	\$124,437	\$147,939	\$170,496	\$192,091	11.47%	12.67%
Insurance	520	\$178,359	\$185,505	\$184,341	\$180,028	0.23%	-2.34%
Social Security Noncertified	211	\$159,091	\$158,393	\$158,694	\$162,810	0.58%	2.59%
Equipment	730	\$160,604	\$23,829	\$226,144	\$98,649	-11.47%	-56.38%
Gasoline and Lubricants	613	\$159,260	\$144,313	\$140,477	\$81,245	-15.49%	-42.17%
Water and Sewage	411	\$115,126	\$91,686	\$100,067	\$81,068	-8.40%	-18.99%
Other Professional and Technical Services	319	\$28,810	\$51,000	\$175,852	\$57,868	19.05%	-67.09%
Dues and Fees	810	\$27,621	\$37,496	\$33,633	\$35,123	6.19%	4.43%
Postage and Postage Machine Rental	532	\$23,931	\$23,094	\$18,959	\$30,835	6.54%	62.64%
Teacher Retirement Fund, After 7-1-95	216	\$23,915	\$25,027	\$25,516	\$26,874	2.96%	5.32%
Social Security Certified	212	\$29,560	\$25,319	\$25,026	\$25,685	-3.45%	2.64%
Workers Compensation Insurance	225	\$27,559	\$30,522	\$67,721	\$22,715	-4.72%	-66.46%
Removal of Refuse and Garbage	412	\$21,212	\$18,560	\$20,046	\$21,606	0.46%	7.78%
Board of Education Services	318	\$44,952	\$9,645	\$78,201	\$20,835	-17.49%	-73.36%
Group Life Insurance	221	\$15,866	\$12,940	\$14,082	\$12,460	-5.86%	-11.52%
Other Employee Benefits	241 - 290	\$12,400	\$0	\$6,100	\$11,900	-1.02%	95.08%
Bank Service Charges	871	\$11,117	\$14,078	\$13,135	\$11,850	1.61%	-9.79%
Computer Hardware	741	\$17,645	\$11,068	\$980	\$6,426	-22.32%	555.70%
Travel	580	\$33,405	\$25,379	\$20,119	\$6,372	-33.91%	-68.33%
Staff Services	314	\$7,612	\$3,207	\$4,537	\$3,792	-15.99%	-16.41%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,384	\$3,161	\$3,161	\$3,161	-7.85%	0.00%
Official Bond Premiums	525	\$2,170	\$2,995	\$1,345	\$3,096	9.29%	130.17%
Content	747	\$0	\$5,970	\$22,903	\$2,682	NA	-88.29%
Printing and Binding	550	\$8,986	\$1,317	\$1,104	\$1,717	-33.89%	55.54%

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Advertising	540	\$550	\$3,276	\$2,455	\$1,548	29.50%	-36.94%
Miscellaneous Objects	876 - 899	\$1,515	\$6,974	\$20,147	\$548	-22.45%	-97.28%
Tires and Repairs	612	\$2,656	\$9,812	\$28,319	\$460	-35.48%	-98.37%
Periodicals	650	\$513	\$424	\$309	\$435	-4.04%	40.71%
Instructional Programs Improvement Services	312	\$5,895	\$5,665	\$3,199	\$337	-51.10%	-89.46%
Other Purchased Property Services	490 - 499	\$226	\$236	\$445	\$236	0.98%	-47.12%
Unemployment Insurance	230	\$0	\$992	\$6,600	\$0	NA	-100.00%
<b>Overhead and Operational Total</b>		<b>\$6,596,885</b>	<b>\$6,352,973</b>	<b>\$7,089,680</b>	<b>\$6,611,379</b>	<b>0.05%</b>	<b>-6.75%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$2,354,080	\$2,459,080	\$2,544,540	\$3,240,117	8.31%	27.34%
Interest	832	\$1,883,852	\$1,778,568	\$1,570,563	\$1,877,240	-0.09%	19.53%
Repairs and Maintenance Services	430	\$193,473	\$457,893	\$501,858	\$393,891	19.45%	-21.51%
Certified Salaries	110	\$234,660	\$236,134	\$247,228	\$234,064	-0.06%	-5.32%
Content	747	\$129,966	\$192,985	\$206,321	\$175,743	7.84%	-14.82%
Computer Hardware	741	\$139,895	\$148,208	\$84,059	\$149,785	1.72%	78.19%
Other Professional and Technical Services	319	\$922,286	\$19,014	\$151,117	\$139,873	-37.60%	-7.44%
Non - Certified Salaries	120	\$52,872	\$75,449	\$97,234	\$94,286	15.56%	-3.03%
Equipment	730	\$66,379	\$44,225	\$57,252	\$41,466	-11.10%	-27.57%
Connectivity	744	\$12,873	\$19,012	\$18,987	\$26,737	20.05%	40.82%
Teacher Retirement Fund, After 7-1-95	216	\$19,324	\$20,559	\$21,527	\$20,490	1.47%	-4.82%
Other Technology Hardware	746	\$18,774	\$51,015	\$43,888	\$19,613	1.10%	-55.31%
Social Security Certified	212	\$17,951	\$18,358	\$18,913	\$17,428	-0.74%	-7.85%
Operational Supplies	611	\$9,461	\$9,509	\$18,206	\$16,461	14.85%	-9.58%
Social Security Noncertified	211	\$4,045	\$5,772	\$7,317	\$7,717	17.53%	5.46%
Travel	580	\$7,621	\$13,171	\$17,428	\$5,607	-7.39%	-67.83%
Dues and Fees	810	\$1,229	\$7,308	\$6,209	\$2,106	14.42%	-66.08%
Public Employees Retirement Fund	214	\$612	\$930	\$1,791	\$2,042	35.15%	14.04%
Workers Compensation Insurance	225	\$1,000	\$748	\$1,452	\$1,200	4.66%	-17.36%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,551	\$1,527	\$1,100	\$1,039	-9.53%	-5.53%
Postage and Postage Machine Rental	532	\$0	\$0	\$19	\$390	NA	1948.63%
Wireless Equipment	743	\$0	\$6,056	\$0	\$0	NA	NA

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	<b>Non Operational Total</b>	<b>\$6,071,904</b>	<b>\$5,565,521</b>	<b>\$5,617,007</b>	<b>\$6,467,295</b>	<b>1.59%</b>	<b>15.14%</b>
	<b>Grand Total</b>	<b>\$33,688,006</b>	<b>\$32,438,323</b>	<b>\$33,305,944</b>	<b>\$33,314,705</b>	<b>-0.28%</b>	<b>0.03%</b>